Fund

CGIAR

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Templates for interim Annual Reporting from the Consortium to the Fund Council concerning the CRPs, the Centers

(Approved for adoption on a trial basis in 2012)

Document presented for Agenda Item 13: Harmonized Reporting

Submitted by:
Consortium Office

Templates for interim Annual Reporting from the Consortium to the Fund Council concerning the CRPs, the Centers

This document concerns the annual reporting responsibilities of the Consortium vis-à-vis the Fund Council. These responsibilities are described in the Joint Agreement (JA) concluded between the Fund Council and the Consortium (April 2011). The Consortium reports annually to the Fund Council on the results of the monitoring of the CGIAR new 'research agenda' (the individual CRPs and the portfolio of CRPs). It also reports on audited accounts from the Centers and the Consortium, and on its monitoring of overall operational performance from the Centers[1]. These responsibilities will be discharged through the preparation and submission of three types of reports. Templates for each type of report are presented below, for use during a one year interim period (2012) after which an assessment of their efficacy will take place, before they are finalized for formal endorsement by the Consortium Board and the Fund Council.

The first template (section I.) proposes a format for the annual progress report on the CRP portfolio. This is a cross-CRP, or SRF level report, focusing on the totality of the portfolio. It will be submitted by the Consortium to the Fund Council in August, and will cover work undertaken the previous calendar year.

The second template (section II.) focuses on the format of the individual CRP annual progress reports which each CRP, through its Lead Center, will submit to the Consortium every year. These will be synthesis reports in which reference will be made to more detailed supporting documentation. The Consortium report on the CRP portfolio is based upon these reports. These first two templates have both a technical and a financial report dimension.

The third template (section III.) is largely a financial report. It contains the externally audited Consortium budget and Centers budgets, and also has an operational performance monitoring dimension. This report will also be sent by the Consortium to the Fund Council, no later than in June of each year.

Finally, the Consortium will also provide an annual report of its own key deliverables to the Fund Council, for its end of year meeting. The template for this report is not included in this document, as it will be provided by the Fund Council for all the system level entities that are part of the '2%' levy.

In recognition of the fact that harmonized reporting is a totally new venture for the CGIAR System, it is proposed that the efficacy of the interim templates presented here be assessed at the end of 2012. This will allow donors and stakeholders to provide their feedback on the actual documents thus produced, with a view to improving the efficacy and relevance of the templates. After this review the templates will be finalized by the Consortium - in consultation with the CRPs (Lead Centers) and donors. Upon approval of the amended templates by the Consortium Board and the Fund Council, the templates will become part of the Common Operational framework chapter on Harmonized Reporting.

[1] Evaluation (of impacts and performance) is the responsibility of the Standing Panel on Impact Assessment (SPIA) of the ISPC and of the Independent Evaluation Arrangement (IEA).

I. *Template for the CRP Portfolio Annual Progress Report*

1.1. Preamble

This annual report on progress throughout the CRP portfolio covers the period 1st January – 31st December 2011. It will be submitted to the Fund Council by the Consortium by 31st August 2012, in advance of the end of year Fund Council meeting, in fulfillment of the performance contracts signed by the Fund Council and the Consortium. This CRP portfolio annual report is a synthesis report, prepared by the Consortium Office (CO)[2] on behalf of the Consortium Board. The aim of the document is to provide an integrated view of the status of the CRP portfolio in terms of progress towards outputs, outcomes and the broader System Level Outcomes (SLOs) to the Fund Council. It will assess factors affecting progress of the portfolio and provide information on major lessons learnt. In addition it will assess resource use and provide a commentary on external factors which may be affecting the CRPs.

The report itself will be no more than 10 pages long; it will contain as supporting documents the annual reports of all the CRPs (see section II. for the template of CRPs annual reports) submitted by the Lead Center of each CRP, on behalf of the leadership of each CRP, to the Consortium Office, as per the performance contracts signed between the Consortium and the Lead Centers.

Key supporting data/information for the CRP Portfolio annual report and the report itself will be available through the cgiar.org website. The report focuses on results achieved regardless of sources of funds used to produce the results (i.e., windows 1, 2, 3 where relevant and bilateral).

1.2. Template for Reporting

A. Key messages

This is a synthesis of the most significant findings and results (in terms of outputs and outcomes) emerging from the CRP portfolio and the bearing that these findings have on progress towards the SLOs. It will also include a synthesis of significant unanticipated difficulties and/or opportunities encountered and subsequent measures taken.

B. Highlights from the CRPs

Presentation of the most significant occurrences (findings, problems) reported by the different CRPs with a commentary on their significance for the development challenges addressed by the portfolio of CRPs.

C. CRP portfolio analysis

The analysis will consider geographic and thematic issues in its consideration of:

[2] Working with a cross-CRP group of monitoring experts, as explained in the Consortium Level Monitoring Principles.

i. *Factors influencing progress towards research outputs targets and associated risks.*
ii. *Factors influencing progress towards outcomes and progress along impact pathways, associated risks and the overall effectiveness of partnerships strategies.*
iii. *The strengths and weaknesses, in terms of resource efficiencies and research synergies, of the interactions between the CRPs, such as identification of potential common research sites among some CRPs, to better address potential overlaps in activities across CRPs.*
iv. *The strengths and weaknesses, in terms of research synergies of CRPs gender strategies, CGIAR IP principles, and any other cross CRP mechanism.*
v. *Whether the portfolio is on track to deliver on the SLOs and the SRF, and whether the portfolio is financially sustainable and balanced. During 2012, emphasis will be given to the identification of key indicators that capture changes in the System Level Outcomes (SLOs) in the SRF, as part of the work on the SRF Action Plan (see section II). The process of linking the CRP outcomes to the SLO indicators will be reviewed and made available through the cgiar.org website.*
vi. *Overall cross CRP lessons learned and their implications for the future evolution of the portfolio*
vii. *Comment on the major risk and threats to the portfolio's progress*

D. Supporting documents: CRP Annual Reports

Written in the format of the CRP Annual Reporting Template

II. Template for the CGIAR Research Programs (CRPs) annual progress report

2.1. Preamble

- CRPs will produce three categories of reports:
  - (i) Detailed documentation on progress at research theme/location/component and sub-component level, to CRP leadership. This information is the foundation that establishes the credibility of the reports in category (ii). It is prepared by CRP staff and submitted to the CRP leadership and will be an important reference for (ii).
  - (ii) Annual progress report at CRP level, from CRP Lead Center to Consortium Office.
  - (iii) An annual report of activities with the messages the CRP wants to communicate to a large audience and to donors. This is up to each CRP, and is not part of the monitoring and reporting responsibilities covered in the performance contracts.
- The template provided in this document refers to the report in category (ii) whilst its supporting data refers to the information in category (i). The supporting data will be available on-line through a dedicated space on the Consortium website until the One Corporate System (OCS) is fully operational, after which this system will provide this information in a public on-line space.
- The CRP annual progress report provides a strategic overview of where the program stands in terms of progress towards milestones and targets. It focuses on outputs and outcomes and if relevant explains changes in future directions. It covers results achieved, regardless of sources of funds used to produce the results (i.e., windows 1, 2, 3 where relevant and bilateral).
- The report is submitted by the CRP Lead Center to the CO by 30 April of each year and covers the previous calendar year. Its maximum expected length is 10 pages.
- Verification of the reliability of the information provided as part of this annual progress report will be part of the external evaluation of the CRPs, commissioned by the independent evaluation arrangement and the leadership of the CRPs. In addition, an external evaluation of the monitoring and reporting system could be undertaken at regular intervals.
- Different measures of progress have to be monitored over the life cycle of a CRP through different instruments. In annual reporting, milestones toward research outputs are likely to be the main focus, followed by outputs and later on incipient outcomes. In rigorous ex post outcome and impact studies (conducted at intermittent intervals), realized outcomes and effects on target beneficiaries will be the main focus. A given CRP is therefore not expected to report every year on all the items mentioned below.
- This template for interim reporting does not embody common indicators across the CRPs. A systematic process will be used, described below, to arrive at such indicators;

this process will take place over a period of a few months. Currently, each CRP has identified its outputs, outcomes and indicators of progress (in the performance matrices) in isolation of what other CRPs were doing. This is a direct consequence of the different timing of submissions and approval of the proposals. We strongly believe that the best approach to the challenge of identifying meaningful common indicators is stepwise, and is empirical. A top-down approach at this juncture in the life-cycle of the CRPs (some of which are not approved yet, whereas others have been functioning for more than a year) would be counterproductive.

- An additional and very important consideration in the process of arriving at common indicators is that the 15 CRPs currently fall into five categories of programmes, viz:
  - (i) 7 CRPs aim at improving the productivity and profitability of target crops, livestock, and fish to alleviate rural poverty;
  - (ii) 3 CRPs seek to strengthen the natural resources base of agricultural systems and adaptation and mitigation to climate change whilst also alleviating rural poverty;
  - (iii) 3 CRPs aim at improving productivity, profitability, sustainability and resilience of entire farming systems (crop x livestock x fish x natural resources x profits), by agroecological zone (drylands, humid tropics, aquatic systems);
  - (iv) 1 CRP seeks to improve policies and markets, and
  - (v) 1 CRP aims at improving health and nutrition.

- CRPs differ substantively in research approaches used and nature of the results produced across these categories. For instance, the largest CRP (GRiSP, more than $100m per year) has 94 expected outputs and many more expected outcomes. The smallest CRP (aquatic-agricultural systems, $20m per year) has around 25 outputs. An example of output for GRiSP is: ‘sustained management of the CGIAR rice collections’; for CRP 1.3 it is: ‘drivers of unsustainable land and water management practices identified, for aquatic-agricultural systems’. Arriving at meaningful common indicators across the range of CRPs in the portfolio will be done through a stepwise process:

  1. The first step is an analysis of internationally used indicators (e.g., for the MDGs, supported by regularly updated metrics) for their best fit for measuring progress towards the SLOs (these will thus be indicators at SRF level). This is also in line with work that the Consortium has commenced at the request of the Funders Forum, as part of the SRF Action Plan. The ISPC will be an important contributor to such an analysis and the Consortium is discussing this with them.

  2. The second step is for the cross CRP working group[3] to use the above analysis of indicators at SRF level to frame their own identification of indicators at CRP level. This will be done for each of the five categories of CRPs (common indicators at CRP level, by category of CRP).

[3] As explained in the Consortium level Monitoring Principles, the CO will facilitate a working group of monitoring experts from the CRPs, with some external specialists in monitoring, to work on cross-cutting issues.

3. The third step will be an analysis of these common indicators by category of CRP, with a view to identify a set of common indicators across categories of CRPs.

This process should result in meaningful common indicators, at the very least by category of CRP, by the time the interim reporting templates are assessed for their relevance and efficacy, toward the end of 2012. These common indicators can then be discussed and assessed as part of the overall assessment of the efficacy of the templates.

2.2. Template for reporting, for each CRP

A. Key messages

This section will provide:

- *Synthesis of progress and challenges in implementing the CRP; this will include a brief description of the most important results produced, their significance for the development challenges addressed by the CRP and a brief description of any noteworthy re-orientation in the CRP, if relevant.*
- *Synthesis of the two most significant achievements/success stories in the year (gender disaggregated where pertinent), with references to associated evidence and website links for more details;*
- *Financial summary: total expenditure and total funding (from all sources, including bilateral and window 3, where relevant) compared to expected budget.*

B. Baseline

This is an analysis of the situation/problems to be addressed by the CRP (e.g., as described in the CRP proposal), justifying the CRP's focus and capturing the key hypotheses made by the CRP about how the target domain (geographical) and target groups will be affected by the innovations introduced by the CRP. It uses key variables and proxies to capture these dimensions. It provides an overall context and set of indicators and proxies of change that help frame the scope of the CRP. The CRP should select the 5-10 key measures/indicators, disaggregated by gender if stipulated by the CRP gender strategy, that best capture the nature of the problem tackled by the CRP. A web link to the more detailed characterization of the baseline should be provided.

C. Progress in Producing Outputs

This is an assessment (quantitative/qualitative) of progress in delivering milestones and outputs, such as new stress tolerant varieties, options for delivering new technologies to poor farmers, or drivers of unsustainable land and water management practices identified. For the reasons explained in the preamble there is a very large range of outputs across the CRPs. The important point is that progress toward the realization of these outputs be assessed through the use of straightforward (where feasible) indicators. Indicators appropriate to the goals and objectives of the CRP should be used (such as number of newly developed varieties or number of new improved new natural resources *management practices, or number of new mechanisms for linking female farmers to markets, ect..). Proxies should be used when direct indicators are difficult to find. An example is the use of the number of refereed publications in high impact factor journals as a proxy for the quality of some research outputs); qualitative information should be provided when indicators and proxies are not feasible. The following should be included:*

i. *Achievement of milestones and output indicators, by theme or region (depending upon the focus of the approved CRP proposal) with a brief summary of their collective significance in the context of the CRP's objectives;*
ii. *Milestones or output not achieved/deferred with a brief explanation (see also Section F Lessons Learnt); new (unanticipated in the proposal) milestones or outputs, with a very brief explanation;*
iii. *Progress related to gender-responsive milestones/outputs, as stipulated by the CRP gender strategy.*

D. Progress in Producing Outcomes[4]

a. *Assessment of progress in producing milestones and outcomes. Where meaningful this assessment should rely on indicators (such as uptake rates of improved practices by partners, rates of adoption of improved practices by farmers) and proxy measures. Sources of data and information should be provided for each indicator and proxy. As an example, for an outcome such as 'strategies for addressing abiotic and biotic stresses induced by future climate change mainstreamed by 75% of international research agencies, and by national agencies in at least 12 countries', an appropriate indicator could be 'number of international, regional and national crop breeding institutions adopting strategies and approaches developed by the CRP, and number of countries where this is occurring'. When outcomes are not directly and immediately quantifiable (e.g., research more effectively and constructively integrated in policymaking processes in different countries) qualitative descriptions should be provided, including again the sources of information used;*
b. *Measures of unintended and cross scale effects (positive and negative) related to outcome achievement, where relevant;*
c. *Measures of progress in delivering gender responsive achievements/outcomes, as stipulated in the gender strategy of the CRP.*

E. Risk Management

List of the three to five major risks that could hinder the expected delivery of results by the CRP and description of the mitigation actions taken to better manage these risks.

F. Lessons Learnt

a. *Analysis of variance from what was planned:*

[4] The intent here is to focus on the most significant research achievements and outcomes realised during the past year.

i. *Description, if relevant, of research avenues that did not produce expected results, and description of implications for the CRP, such as new research directions and their expected outputs and outcomes;*
ii. *Discussion of the cost and budget implications of the variance from the planned CRP;*
iii. *In the light of the progress accomplished, confirm whether the original impact pathways in the proposal still stand or if amendments are needed to achieve expected impact. Implications of these amendments for the partnerships of the CRP;*

b. *Analysis of changes in effectiveness and efficiency:*
i. *Qualitative description, if relevant, of changes in effectiveness and efficiency of research in the CRP. These include both financial gains (e.g. savings from sharing research facilities at a given site) and non financial gains and losses (e.g., increased research synergies; increased transaction costs due to multiplication of meetings);*
ii. *Qualitative description of the effectiveness of the partnership strategy of the CRP;*
iii. *Qualitative description of interactions with relevant CRPs.*

G. Financial Reporting

a. *Financial report for each CRP will include planned versus actual expenditures, including cash received, cash disbursed and balance as of date of report. It will also report actual expenditure as compared to planned expenditure as stipulated in the CRP Gender Strategy;*
b. *Financial report for each CRP will also include the names of all donors who have contributed to the CRP;*
c. *Four types of financial information will be prepared by the Lead Center, as per the following financial tables.*

Report Description	
Name of Report	Themes - Finance Report for Whole of Life
Reporting Line	Lead Center Report to Consortium Office
Frequency/Period	Every 6 months
Delivery	45 days after period end

Themes Title……………………………………………………………….

Period 1 January 2012 - 30 June 2012 **CRP Nr**

Partner 1	(a) Actual Expenses - Cumulative					(b) Budget - Whole of Life					(c.) Available - Future Periods				
	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding
Theme 1	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40
Theme 2	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40
Theme 3	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40
Theme 4	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40
Theme 5	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40
Theme 6	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40
Total – all Costs	10	10	10	10	40	10	10	10	10	40	10	10	10	10	40

Partner 2	(a) Actual Expenses - Cumulative					(b) Budget - Whole of Life					(c.) Available - Future Periods				
	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding
Theme 1	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 2	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 3	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 4	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 5	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 6	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Total – all Costs	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80

Partner 3, 4, etc to be added

Summary Report - by Themes	(a) Actual Expenses - Cumulative					(b) Budget - Whole of Life					(c.) Available - Future Periods				
	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding
Theme 1	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 2	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 3	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 4	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 5	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Theme 6	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80
Total – all Costs	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80

Summary Report - by CG Partners	(a) Actual Expenses - Cumulative					(b) Budget - Whole of Life					(c.) Available - Future Periods				
	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding	Windows 1 & 2	Window 3	Bilateral funding	Other funds	Total Funding
Africa Rice	10	10	10	10	40	30	30	30	30	120	20	20	20	20	80

Report Description	
Name of Report	Theme - Bilateral Grants for Whole of Life
Reporting Line	Lead Center Report to Consortium Office
Frequency/Period	Every 6 months
Delivery	45 days after period end

CRP Nr ____________

Period **1 January 2012 - 30 June 2012**

		Expenditure		
Partner 1		**(a) Actual Expenses - Cumulative**	**(b) Budget - Whole of Life**	**(c.) Available - Future Periods**
	DFID	20	60	40
	USAID	20	60	40
	DGIS	20	60	40
	WBGF	20	60	40
	IBRD	20	60	40
	SIDA	20	60	40
	CIDA	20	60	40
	AUSAID	20	60	40
	Totals for CRP	**160**	**480**	**320**

		Expenditure		
Partner 2		**(a) Actual Expenses - Cumulative**	**(b) Budget - Whole of Life**	**(c.) Available - Future Periods**
	DFID	20	60	40
	USAID	20	60	40
	DGIS	20	60	40
	WBGF	20	60	40
	IBRD	20	60	40
	SIDA	20	60	40
	CIDA	20	60	40
	AUSAID	20	60	40
	Totals for CRP	**160**	**480**	**320**

Partner 3, 4, etc to be added

Totals for CRP				
	DFID	40	120	80
	USAID	40	120	80
	DGIS	40	120	80
	WBGF	40	120	80
	IBRD	40	120	80
	SIDA	40	120	80
	CIDA	40	120	80
	AUSAID	40	120	80
	Totals for CRP	**320**	**960**	**640**

Notes

All figures illustrative only

Amounts are in USD 000's

Donors shown are illustrative only. All donors of material amounts should be reported.

Report to be signed off by CRP Leader and Finance/Budget Manager

This report includes W3 funding amounts.

Reporting deadlines need to be agreed by the Consortium Office with Lead Centers to ensure that dates are realistically achievable.

Report Description	
Name of Report	Expenditure by natural classification, by theme
Reporting Line	Lead Center Report to Consortium Office
Frequency/Period	Every 6 months
Delivery	45 days after period end

CRP Nr

Period **1 January 2012 - 30 June 2012**

	Actual Expenses - Last Period					Actual Expenses - Cumulative				
Partner 1	**Windows 1 and 2 Funds**	Window 3	Bilateral funding	**Center Funds**	**Total**	**Windows 1 and 2 Funds**	Window 3	Bilateral funding	**Center Funds**	**Total**
Personnel	10	10	10	10	40	30	30	30	30	120
Collaborator Costs - CGIAR Centers	10	10	10	10	40	30	30	30	30	120
Collaborator Costs - Others	10	10	10	10	40	30	30	30	30	120
Supplies and Services	10	10	10	10	40	30	30	30	30	120
Operational Travel	10	10	10	10	40	30	30	30	30	120
Depreciation	10	10	10	10	40	30	30	30	30	120
Sub-total of Direct Costs	**60**	**60**	**60**	**60**	**240**	**180**	**180**	**180**	**180**	**720**
Indirect Costs	10	10	10	10	10	10	10	10	10	10
Total - all Costs	**70**	**70**	**70**	**70**	**250**	**190**	**190**	**190**	**190**	**730**

	Actual Expenses - Last Period					Actual Expenses - Cumulative				
Partner 2	**Windows 1 and 2 Funds**	Window 3	Bilateral funding	**Center Funds**	**Total**	**Windows 1 and 2 Funds**	Window 3	Bilateral funding	**Center Funds**	**Total**
Personnel	10	10	10	10	40	30	30	30	30	120
Collaborator Costs - CGIAR Centers	10	10	10	10	40	30	30	30	30	120
Collaborator Costs - Others	10	10	10	10	40	30	30	30	30	120
Supplies and Services	10	10	10	10	40	30	30	30	30	120
Operational Travel	10	10	10	10	40	30	30	30	30	120
Depreciation	10	10	10	10	40	30	30	30	30	120
Sub-total of Direct Costs	**60**	**60**	**60**	**60**	**240**	**180**	**180**	**180**	**180**	**720**
Indirect Costs	10	10	10	10	10	10	10	10	10	10
Total - all Costs	**70**	**70**	**70**	**70**	**250**	**190**	**190**	**190**	**190**	**730**

Partner 3, 4, etc to be added

	Actual Expenses - Last Period					Actual Expenses - Cumulative				
Totals for CRP	**Windows 1 and 2 Funds**	Window 3	Bilateral funding	**Center Funds**	**Total**	**Windows 1 and 2 Funds**	Window 3	Bilateral funding	**Center Funds**	**Total**
Personnel	20	20		20	60	60	60	60	60	240
Collaborator Costs - CGIAR Centers	20	20	20	20	80	60	60	60	60	240
Collaborator Costs - Others	20	20	20	20	80	60	60	60	60	240
Supplies and Services	20	20	20	20	80	60	60	60	60	240
Operational Travel	20	20	20	20	80	60	60	60	60	240
Depreciation	20	20	20	20	80	60	60	60	60	240
Sub-total of Direct Costs	**120**	**120**	**100**	**120**	**460**	**360**	**360**	**360**	**360**	**1440**
Indirect Costs	10	10	10	10	10	10	10	10	10	10
Total - all Costs	**130**	**130**	**110**	**130**	**470**	**370**	**370**	**370**	**370**	**1450**

Notes

All figures illustrative only

Amounts are in USD 000's

Report to be signed off by CRP Leader and Finance/Budget Manager

Report Description	
Name of Report	Cash Flow (Windows 1 and 2 only)
Reporting Line	Lead Center Report to Consortium Office
Frequency/Period	Every 3 months
Delivery	45 days after period end

Period **Inception - 30 June 2012**

CRP Nr	**Prior Periods**		**Last quarter, to 30 June 2012**	
Opening Balance		**0**		**150**
Received from Consortium Office (actual dates)				
30-sept-11	300			
15-mars-12			400	
Total Receipts		300		400
Disbursements - Prior Periods				
Africa Rice	10		20	
Bioversity	10		20	
CIAT	10		20	
CIFOR	10		20	
CIMMYT	10		20	
CIP	10		20	
ICARDA	10		20	
ICRISAT	10		20	
IFPRI	10		20	
IITA	10		20	
ILRI	10		20	
IRRI	10		20	
IWMI	10		20	
World Agroforestry	10		20	
World Fish	10		20	
Total Disbursments		-150		-300
Funds held - end of Period		**150**		**250**

Notes

All figures illustrative only

Amounts are in USD 000's

Report to be signed off by Finance/Budget Manager

"Funds held - end of Period" includes balances held by partners.

Reporting deadlines need to be agreed by the Consortium Office with Lead Centers to ensure that dates are realistically achievable.

III. Template for Financial Annual Reporting from the Consortium to the Fund Council

As part of its responsibilities to the Fund Council, the Consortium will prepare an annual financial report for the Fund Council.

One component of the report will be a comprehensive financial report which compiles the annual audited financial statements of the 15 centers. This will contain detailed information on donors (restricted and unrestricted), stability and/or any other category of emergency or exceptional funding, expenditure patterns, assets and liabilities, and center financial reserves. The report will also include web links to the Annual Reports of Activities of the Centers.

Information per center is also reported, but the prime source of center-specific information remains the centers' own financial statements. Prime responsibility for monitoring the financial health of centers and their governance continues to be vested in Center Boards, and the annual financial statements of each center include reports on risk management and general reports by the Director General and Chair of the Board of Trustees.

The CO will compile the Annual CGIAR Financial Report, prepared and audited under the guidance of its Board of Trustees, and as per the CGIAR financial guidelines. The target for completion is 30 June in the year following the year that is reported on (e.g., June 2012 for the 2011 Annual Financial Report).

The Consortium will also prepare and provide to the Fund Council annual financial statements for the CO and Board, audited by independent auditors. This will also be completed by six months after the end of the financial year.

While the responsibility for center financial health is the responsibility of Center Boards, center financial health now has a significant wider impact, and CGIAR history has shown clearly that deficiencies in center circumstances can have a compounding effect in the system. While it is not envisaged that there will be much, if any, future appetite for "rescue programs" requiring diversion of donor funds to assist a center in financial difficulty (as has been past practice), there will be more substantive reverberation from financial failures at a center. This will be especially the case with the greatly enhanced integration of programs, and with the centers' resources including personnel jointly executing the programs. As centers will be less fully independent scientifically, problems in a given center will by definition affect others in the system. For this reason, there is a clear requirement that the Consortium maintains a close "watching brief".

The various CGIAR Financial Guidelines policy documents provide guidance on best practices in virtually all financial resource areas, and provide information on financial indicators such as budgeting and costing, liquidity requirements, investment practice, purchasing guidelines, treasury management, and so on. These documents will be the main sources of substantive guidance for the Consortium in reviews of various types, ultimately focusing on institutional heath and sustainability. These reviews may include monitoring visits, audits of varying depth and intensity, commissioned evaluations where deemed necessary or where specialist expertise is required, and so on. It also is expected that Center Boards should request assistance or advice from the Consortium when circumstances develop that may require additional assessment.

Monitoring in the following areas generally means accessing reports and documentation from centers, often as part of the financial reporting process that results in the annual CGIAR Financial Report. Specific areas where the Consortium will monitor (as appropriate and as required) include the following, among others:

- *Accounting system and internal financial reporting / information system;*
- *Project management system;*
- *Risk management system;*
- *Human resource management;*
- *Efficiency and effectiveness of administration (insurances, purchasing, transport, etc.);*
- *Revenue and expenditure patterns;*
- *Treasury management including currency administration;*
- *Liquidity and cash flow;*
- *Net assets - the need to maintain adequate "reserves";*
- *Capital expenditure;*
- *Indirect cost structure and trends;*
- *Budgeting practices, planning, and control;*
- *Cost recovery systems for sustainability in a restricted fund environment;*
- *robustness of partnership contracting and financial management systems;*
- *Field station/regional office financial management and reporting.*